

North Carolina Department of Revenue
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Form W-2c File Layout Specifications

Purpose of Document

The purpose of this document is to provide the file format instructions and guidance for the electronic filing of Form W-2c.

What's New

- If Form NC-3X is not filed timely or is not filed in the format prescribed by the Secretary, the taxpayer will be subject to informational return penalties pursuant to G.S. 105-236(a).
 - For failure to File Form NC-3X by the due date of the return, a taxpayer will be assessed a penalty of \$50 per day, up to a maximum of \$1000.
 - For failure to file in the format prescribed by the Secretary, a taxpayer will be assessed a penalty of \$200. For purposes of Form NC-3X, the form must be filed electronically using the Department's eNC3 application and must include all required statements, including corrected federal Form W-2c and corrected 1099 statements.

File Format Requirements

- **Testing File Formats** – Prior to submitting your file, the eNC3 application will allow you to test your file layout and confirm if it's formatted correctly. This will ensure your file will be uploaded successfully without generating an error.
- **Naming Convention for Uploaded Files** - In the root directory, the file name should be "W2CREPORT.txt" For each W-2c file that will be uploaded, the file must have a unique file name. If the W-2c file requires multiple uploads within the same submission, please name your files W2CREPORT_01.txt, W2CREPORT_02.txt, etc. This naming convention is a suggested format, however, if your system requires a different format which includes the date and time of the file, please ensure that the each file name includes the form type in the filename (i.e., W2C100120181259.txt).
- Follow the Social Security Administration (SSA) EFW2C publication in addition to the NCDOR field requirements that are outlined below. The uploaded files must meet the requirements for filing W2c information as specified in the **SSA EFW2C publication and the NCDOR W-2c filing requirements below** to ensure the files are uploaded successfully.

Reminders

- **"RCS" Record**
 - Originally Reported and Correct State Employer Account Number **MUST** be numeric; APPLIEDFOR is not a valid entry. Please reference the eNC3 [FAQ](#) document for information on how to obtain a withholding account number (if applicable).

- The Delivery Address must be provided; this is the employee's mailing address.
- Prior year data, original and corrected, must be filed according to these specifications. A separate submission is required for each tax year.
- Please visit the Department's website at <https://www.ncdor.gov/taxes/withholding-tax/enc3> for more information.

File Layout Specifications

Code RCS – State Record (Employee Info.)			
Length	Field Description	Length	Specification
1-3	Record Identifier	2	"RCS"
4-5	State Code	2	"37"
16-24	Employee's Originally Reported Social Security Number (SSN)	9	Use only if employee's SSN was reported incorrectly on the original report.
25-33	Employee's Correct Social Security Number (SSN)	9	Enter the employee's SSN. This is a required field.
34-48	Employee's Originally Reported First Name	15	Enter the incorrectly reported first name.
49-63	Employee's Originally Reported Middle Name or Initial	15	Enter the incorrectly reported middle name or initial.
64-83	Employee's Originally Reported Last Name	20	Enter the incorrectly reported last name.
84-98	Employee's Correct First Name	15	Enter the employee's first name as shown on the Social Security card.
99-113	Employee's Correct Middle Name or Initial	15	If applicable, enter the employee's middle name or initial as shown on the Social Security card.
114-133	Employee's Correct Last Name	20	Enter the employee's last name as shown on the Social Security card.
134-155	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.)
156-177	Delivery Address	22	Enter the employee's mailing address (Street or Post Office box).
178-199	City	22	Enter the employee's city.
200-201	State Abbreviation	2	Enter the employee's State or commonwealth/territory.
202-206	Zip Code	5	Enter a valid ZIP code.
207-210	Zip Code Extension	4	Enter the four-digit extension of the ZIP code, if applicable.
344-363	Originally Reported State Employer Account Number	20	Incorrect 9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.) Numeric Only; APPLIEDFOR is not a valid entry.
364-383	Correct State Employer Account Number	20	Correct 9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.) Numeric Only; APPLIEDFOR is not a valid entry.
398-408	Originally Reported State Taxable Wages	11	Incorrectly reported data. Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.

409-419	Correct State Taxable Wages	11	Correct State Taxable Wages.
420-430	Originally Reported State Income Tax Withheld	11	Incorrectly reported data. Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.
431-441	Correct State Income Tax Withheld	11	Correct State Income Tax.
442	Originally Reported Vested (Issued by NC Dept. of State Treasurer)	1	Incorrectly reported data. "V" ONLY for NC Dept. of State Treasurer
443	Correct Vested (Issued by NC Dept. of State Treasurer)	1	"V" ONLY for NC Dept. of State Treasurer

Record length must be 1024.

1. Alphanumeric fields should be left justified and blank filled.
2. Amount fields are right justified and zero filled.
3. **The filing deadline for this information is January 31st annually.**